

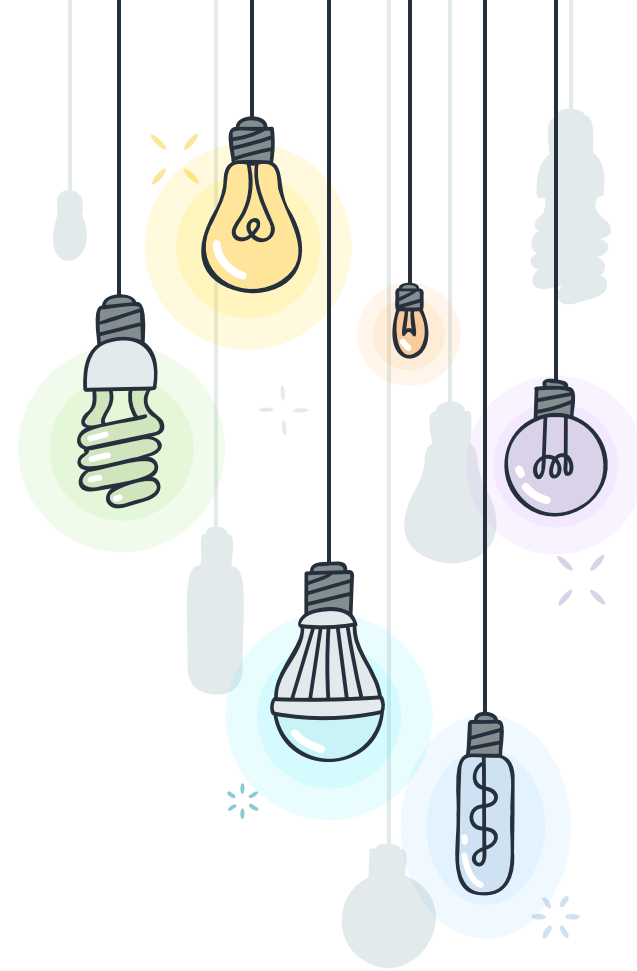


DBAC BISD BUDGET PLANNING OVERVIEW

9/28/2022

* OVERVIEW OF DISCUSSION

- BISD Budget 101
- Resource Alignment to our DIP
- Looking Ahead to 23-24 SY Budget Development
 - Areas to explore
 - Balancing priorities



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BISD BUDGET 101



* STATE OF THE BUDGET

* What happened in the 21-22 SY?

- × 21-22 SY budgeted deficit spending of \$3,620,000, but then....
- × Enrollment Stabilization (1x)=\$1,000,000
- × Increased Enrollment (21-22 SY) = \$1,396,800 (~\$9700 per FTE)
- × Mix of reduced spending/some increases (i.e. Learn to Return)
- × As of late spring, adjusted anticipated deficit spending for 21-22 SY ~\$500,000

Notes:

1% of Fund Balance for 21-22 was: \$596,500
5% Fund Balance is \$2,982,500



✧ Does the state fully fund all apportioned staff?

State Funded Cert. FTE: 184.883 (w/o SpEd)

\$72,728 Base Salary (WA)	\$94,915 BISD Base	\$94,744 BISD SpEd Base
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X1.18 Regionalization

x1.2234 Benefits

x1.2234 Benefits

\$85,819

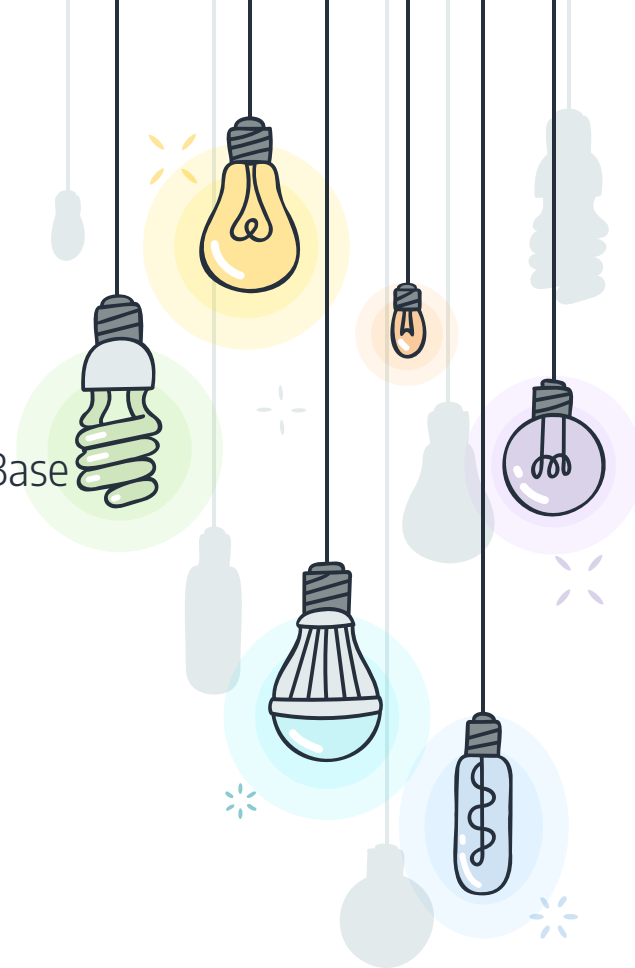
\$116,119

\$115,910

X1.2234 Benefits

\$104,990 WA App. per FTE

Diff: **\$11,129** per FTE **\$10,920** per FTE



✧ Does the state fully fund IPD? **NO**

BISD anticipates total IPD apportionment (funded Class/Cert/Admin w/o SpEd)

\$1,090,000 IPD 5.5% Apportionment

x1.23 Benefits

\$1,340,700

Note: 1% Inst.Cert=\$280,512 (w/SpEd)

Example: How does this equate to the amount generated for each group (i.e. Certs)?

\$1,340,700

X.75 Funded Cert. FTE portion of apportionment

\$1,005,525

\$1,005,525/\$280,512 (cost per 1%)=**3.58%** Funded by state

\$280,512 (cost per 1%) x 5.5= \$1,542,816

Difference in state funded
IPD for Cert. staff as
compared to the cost of
5.5% IPD =
\$537,291



BUILDING THE 22-23 BUDGET

* BUDGETING FOR 22-23 SY

Changes in Rev/Exp.

- *Increased salary costs
- *Small decrease in staff FTE
- *Decrease in federal food service revenue
- *Increases in fuel, insurance, power, food costs, etc.
- *2% increase in levy revenue
- *Projected reduction in FTE of 40
(4th Day Count: ~15.32 under budget)

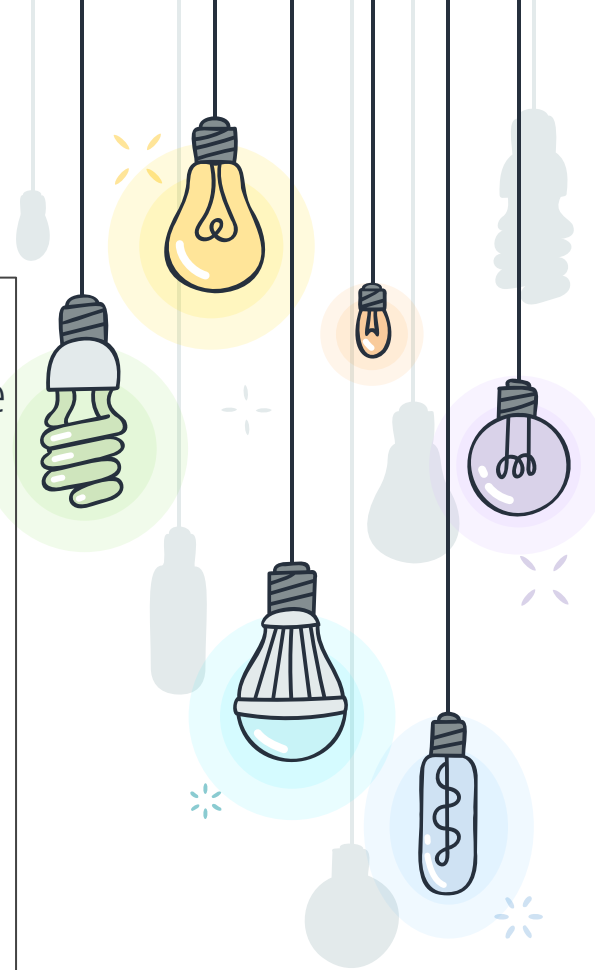
Impact to Budget

Utilization of all funds above the 5% fund balance threshold to end the year.

Anticipated deficit spending is **\$3,000,000**

1% FB=\$634,000

5%FB=\$3,170,000 Reserve



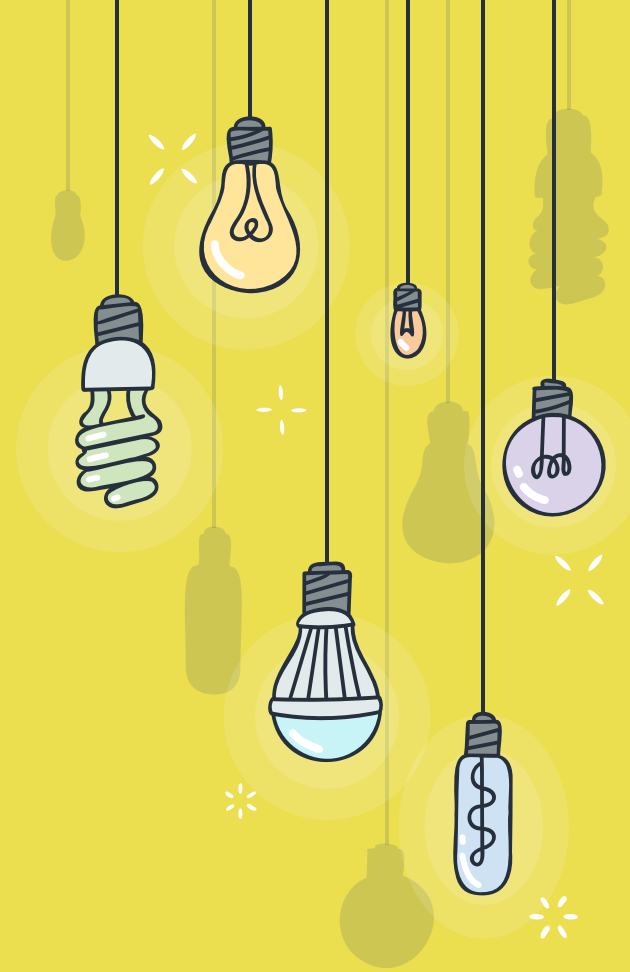
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RESOURCE ALIGNMENT TO OUR DISTRICT IMPROVEMENT PLAN (DIP)



“Lead with equity in our district's budget, policies and practices.

- [BISD DIP, Equity, Anti-Racism, Inclusion, Diversity & Justice](#)



BUDGET PRIORITIZATION IN ALIGNMENT WITH * OUR DIP

- Kelly has been working with other district office staff to develop a budget prioritization process that is aligned to our DIP.
- This process will be instrumental in DBAC decision-making, budget development, and aid in presentations to the board of DIP aligned resource utilization.



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LOOKING AHEAD TO 23-24 SY BUDGET DEVELOPMENT



* IDENTIFICATION OF AREAS FOR REDUCTION

1

Generate List of Possible Reductions

Spend time as an admin team, in district budget conversations, and on DBAC exploration, generating a list of possible areas for

2

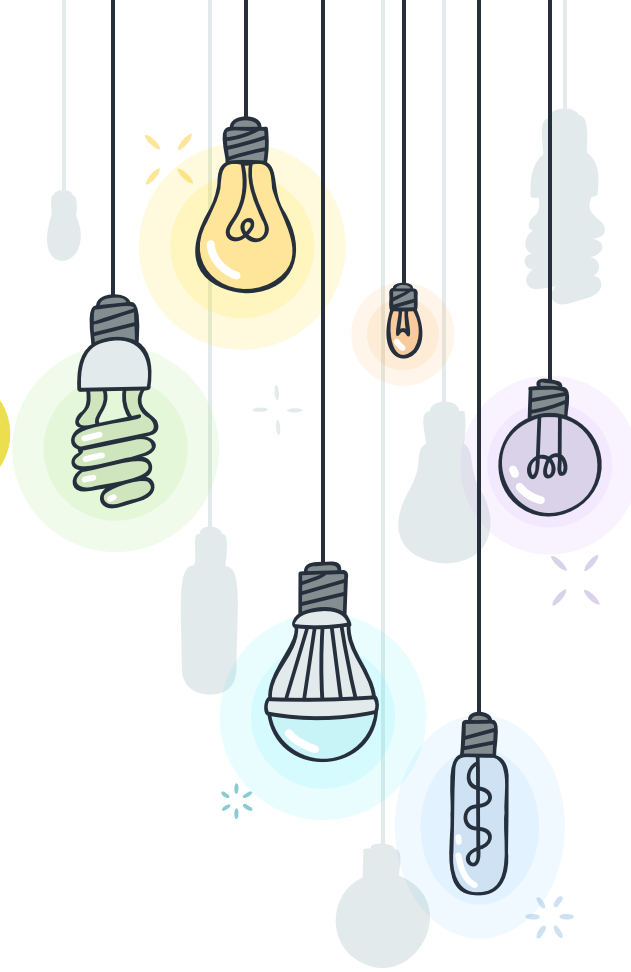
Analyze Each of the Possibilities in Relation to DIP

How does this expenditure align to our DIP, serve and support students, and has it been effective?

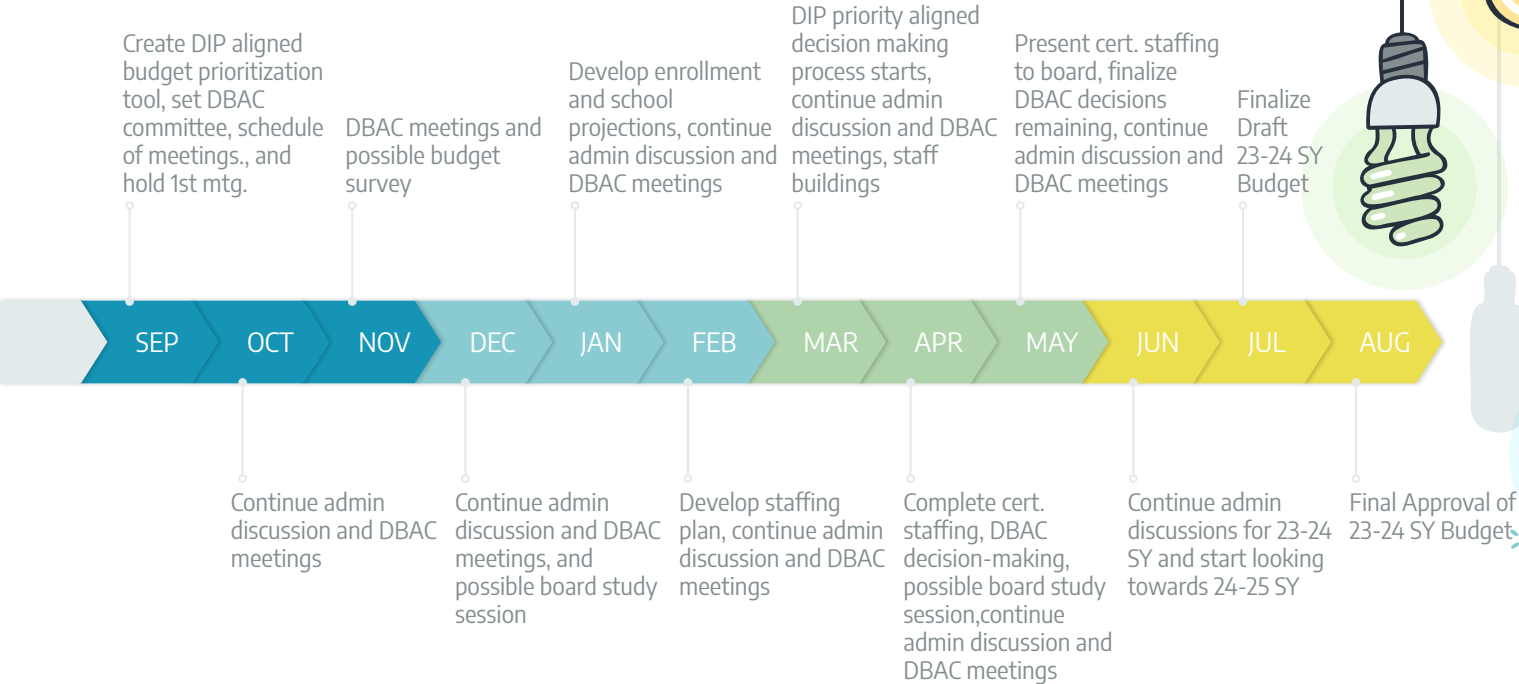
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Utilize Shared Decision Making Process to Make Targeted Reductions

Implement the budget prioritization process and predetermined decision making process to evaluate areas of possible reduction and make recommendations.



* TIMELINE FOR 23-24 SY BUDGET DEVELOPMENT



OUR COLLABORATIVE WORK, COMMITMENT
TO OUR STUDENTS AND COMMUNITY &
BRIGHT IDEAS WILL LEAD US FORWARD

